



Property Tax Newsletter

News and developments

A publication of the Property Tax Division

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Tax Commissioner

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2007 Property Tax Legislation

The following summary describes 2007 legislative changes that affect real property assessments and taxation in North Dakota. Note the effective date listed beside each bill number.

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HB 1018

Effective date: August 1, 2007

Section 41. Amends the new section to chapter 57-06 as created by section 2 of HB 1072 and as amended by section 2 of HB 1317. Provides that the taxable value of an already-constructed centrally assessed wind turbine electric generation unit with a nameplate generation capacity of 100 kilowatts or more continues to be 3 percent or 1½ percent as provided in current law. The taxable value of a qualifying centrally assessed wind turbine electric generation unit on which construction is completed after June 30, 2006, and before January 1, 2011, is 1½ percent of assessed value. Other sections of HB 1018 do not affect property tax.

HB 1029

Effective date: April 18, 2007

Creates a new section to chapter 11-09.1 and a new section to chapter 40-05.1. Provides that a home rule county or city may not transfer sales, use, or other excise taxes to or for the primary benefit of a school district except for payment of bonded indebtedness incurred before the effective date of this Act, or for capital construction and associated costs approved by the electors of the county before the effective date of this Act. This Act is declared to be an emergency measure.

HB 1071

Effective date: August 1, 2007

Amends subsection 1 of section 11-10.1-01. Provides that the state supervisor of assessments shall confer with representatives of the county commissioners, city governing bodies, state township officers association, and personnel at North Dakota state university to establish or revise the minimum requirements for attaining certification as county director of tax equalization. Removes outdated language.

Amends section 57-02-08.2. Requires the tax commissioner to annually certify to the state treasurer the amount computed by multiplying the exemption allowed for all homesteads in the state for the preceding year by one mill for deposit into the state medical center fund.

Amends sections subsection 3 and 6 of section 57-02-27.2. Removes outdated language. Provides that determinations made on eligibility for inundated agricultural land status are subject to both the informal equalization process and the formal abatement process.

Amends section 57-20-08. Removes outdated language about tax sales and replaces it with language about foreclosure of tax lien.

Repeals section 57-29-04.



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HB 1072**Effective date: August 1, 2007**

Amends section 57-02-27 to remove the reference to wind turbine electric generation units. Creates a new section to ch. 57-06 to replace section 57-02-27.3 and place assessment of centrally assessed wind turbine electric generators in chapter 57-06. (The new section was superseded by section 2 of HB 1317, which was superseded by section 41 of HB 1018.) Amends subsection 27 of section 57-02-08 to clarify that it applies only to locally assessed property. Amends subsection 4 of section 57-06-02 to include wind turbine electric generation units in the definition of “power company”. Repeals section 57-02-27.3.

HB 1073**Effective date: August 1, 2007**

Amends section 57-06-17.2. Provides that carbon dioxide pipeline property for which payments in lieu of taxes are required must be excluded from the valuation of property in the taxing district for purposes of determining the mill rate for the taxing district.

HB 1095**Effective date: August 1, 2007**

Amends subsection 2 of section 54-60.1-01. Provides that to be considered a business incentive, the total assistance in all forms must be valued at \$25,000 or more committed within a year. Other provisions in this bill do not affect the property tax.

HB 1103**Effective date: March 7, 2007**

Creates section 54-24.2-02.2. Provides that a public library is not eligible to receive funds under this chapter if the governing body has diminished, from the average of the three preceding fiscal years, the appropriation, in dollars, derived from the mill levy for public library services under section 40-38-02. If the governing body is levying the maximum number of mills it can levy without having an election to increase the mill levy and the appropriation is diminished below the average of the three preceding fiscal years solely because of a reduction in the taxable valuation, then the public library is eligible to receive funds under this chapter. Repeals section 54-24.2-04. This Act applies to distributions of funds for state aid to public libraries made after the effective date of this Act. This Act is declared to be an emergency measure.

HB 1107**Effective date: August 1, 2007**

Amends subsections 1 and 5 of section 54-06-09. Increases the mileage or travel expense reimbursement for state officials and other state employees from \$0.375 to \$0.45 per mile.

HB 1128**Effective date: April 10, 2007 - Emergency measure sections 1-5**

Creates chapter 54-17.7 relating to the North Dakota pipeline authority. Section 5 provides for exemption of pipeline property owned by the authority and constructed after 2006 under chapter 54-17.7 during construction and for the first five years of operation. The property is subject to assessment by the State Board of Equalization during the time it is exempt, and payments in lieu of taxes by the state treasurer. Other sections do not affect property tax.

HB 1139**Effective date: Applies to road programs that were the subject of elections held before August 1, 1987**

Amends subsection 4 of section 57-15-06.3. Provides that a resolution of the board of county commissioners is required to use any proceeds of a tax levy in excess of the amount needed to match federal funds in any year for providing paved or any other type of road surfacing on, or for maintenance of, roads included within the county road program for which the tax levy was originally made or for any new project included in an amended program.

HB 1186**Effective date: For property taxes paid under protest after July 31, 2007**

Section 1 amends section 57-20-20 to define the uncontested amount of taxes paid under protest as the amount of taxes that would be payable if the application for abatement, adjustment, or refund is

approved by the board of county commissioners. Section 2 amends section 57-20-21. It provides that the uncontested amount of taxes paid under protest may be allocated immediately, as provided by law. Only the contested amount may not be disbursed until the period prescribed in section 57-20-20 has expired, and in case an action is commenced, until such action is finally determined. Section 3 amends section 57-23-06. It provides that an applicant for abatement is limited to the relief claimed in the application for abatement. The applicant may not submit evidence during a hearing on an application for abatement suggesting a lower valuation, a lower tax levy, or a different taxable status than what was requested in the application for abatement.

HB 1303 **Effective date: Taxable years beginning after December 31, 2006**

Section 1 amends subsections 7 and 8 of section 57-02-27.2. The county director of tax equalization shall use soil type and soil classification data from detailed and general soil surveys to determine the relative value of lands for each assessment compared to the county average value. In determining the relative value of each assessment parcel, the local assessor shall apply the following considerations, in descending order of significance, to the assessment determination: 1. soil type and soil classification data from the detailed or general soil surveys; 2. the schedule of modifiers that must be used to adjust agricultural property assessments within the county as approved by the state supervisor of assessments; and 3. actual use of the property for cropland or noncropland purposes by the owner of the parcel.

Section 2 requires the county director of tax equalization, before February 1 of each year, to provide to all assessors of agricultural land within the county a schedule of modifiers, approved by the state supervisor of assessments, that must be used to adjust agricultural property assessments and directions regarding how they must be applied.

Section 2 also provides that for any county that has not fully implemented use of soil type and soil classification data from detailed or general soil surveys for any taxable year after 2009, the tax commissioner shall direct the state treasurer to withhold 5 percent of that county's allocation each month from the state aid distribution fund under section 57-39-26.1 until that county has fully implemented use of soil type or soil classification data from the detailed and general soil surveys. The amount withheld from the allocation must be withheld entirely from the portion of the allocation which may be retained by the county and may not reduce allocations to any political subdivisions within the county.

Section 3 requires that during the 2007-2008 interim, each county that has not fully implemented use of soil type and soil classification data from detailed and general soil surveys for property tax assessment purposes shall report to the legislative council the reason for failure to implement use of that information and the anticipated date when the county will have fully implemented use of that information.

HB 1312 **Effective date For taxable years beginning after December 31, 2006, and before January 1, 2012**

Creates section 57-15-63.1. Provides that if a school district that made a mistake in the 2006 tax year which resulted in a reduction of 20 mills or more in the amount a school district intended to be levied, and the mistake was brought to the attention of the county auditor by February 1, 2007, the taxing district may include the amount that was mistakenly not levied in the taxing district's budget and general fund levy for a single year, or spread it among one or more tax years, in tax years 2007 through 2011. Applies to one school district.

HB 1317 **Effective date: For taxable years beginning after December 31, 2006**

Section 1 creates a new section to chapter 49-02 relating to Public Service Commission jurisdiction over decommissioning of wind energy conversion facilities. Section 2 incorrectly amends the new section to chapter 57-06 as created by section 2 of HB 1072. Section 2 was further amended by section 41 of HB 1018.

HB 1332

Effective date: For taxable years beginning after December 31, 2006 (sections 1, 3, and 4). Section 2 is effective through October 1, 2011

Section 1 amends section 15-08-19. Provides that after two years from the date the tax became due and after required notice of foreclosure has been given, on the date of foreclosure the county shall acquire rights and interests of the holder and owner of the contract on property sold by the state on deferred payment contract.

Section 2 creates section 57-20-01.2. Provides that the board of county commissioners may establish a policy to waive all or part of penalties and interest on delinquent real estate taxes if the board of county commissioners believes the reduced period for foreclosure of tax lien under this Act creates a hardship for taxpayers. The board shall apply the policy uniformly to all taxpayers.

Section 3 amends section 57-20-26. Provides that the notice of tax lien must advise the property owner that unless delinquent taxes, special assessments, penalty, interest, and costs established under subsection 5 of section 57-28-04 are paid by October 1 of the second year following the year in which the taxes became delinquent, the county auditor will foreclose on the tax lien and issue a tax deed to the county.

Section 4 amends section 57-28-01. Provides that on or before June 1 of each year, the county auditor shall give notice of foreclosure of tax lien for all property for which two or more years have passed since the tax became due.

HB 1365

Effective date: March 30, 2007

Amends several sections related to sales, use, and coal conversion tax to delete language contained in 2005 legislation that was found unconstitutional by the district court. Removes references to "lignite" and replaces them with "coal". Removes obsolete references. Moves a provision concerning exemption of electrical generating plants, which was erroneously placed in subdivision b of subsection 5 of section 57-60-02 in 2005, to subsection 2 of section 57-60-02.

HB 1446

Effective date: July 1, 2007

Amends section 57-17-06. Provides that an excess levy may be authorized for a township up to 100 percent over and above the basic legal limitations prescribed in chapter 57-15.

SB 2032

Effective date: August 1, 2007

Section 1 amends section 57-02-08.1. Increases the maximum income for eligibility for homestead credit to \$17,500, and increases the maximum taxable value of the homestead that may be exempted to \$3,375. Revises the income and taxable value reduction brackets to correspond with the new maximum amounts.

Section 2 amends section 57-12-09. Requires that when any assessor has increased the true and full valuation of any lot or tract of land or improvements by more than 10 percent of the last assessment, notice of the increase must be delivered or mailed in writing to the property owner, or provided to the property owner by electronic mail with verification of receipt, not fewer than 15 days before the meeting of the local equalization board.

Section 3 amends section 57-15-14. Provides that after June 30, 2007, in any school district election for approval of unlimited or increased levy authority, the ballot must specify the number of mills, the percentage increase in dollars levied, or that unlimited mill levy authority is proposed for approval, and the number of taxable years for which that approval is to apply. Approval of unlimited or increased levy authority may not be effective for more than ten taxable years. Section 3 also provides that

the question of authorizing or discontinuing specific number of mills authority or unlimited taxing authority in any school district must be submitted to the electors at the next regular election upon resolution of the school board or upon the filing of a petition signed by 10 percent of the electors who cast votes in the most recent election in the school district.

Section 4 amends section 57-20-07.1. It provides the tax statement must include, or be accompanied by a separate sheet, with three columns showing for the taxable year to which the statement applies and the two immediately preceding taxable years, the property tax levy in dollars against the parcel by the county, school district, and city or township.

Section 5 creates a new section to chapter 57-38 relating to the marriage penalty in individual income tax. This section does not affect property tax.

Section 6 creates a new section to chapter 57-38. It provides for an income tax credit for taxable years 2007 and 2008 of 10 percent of property taxes or mobile homes taxes that became due during the income tax taxable year and are paid, which were levied against an individual's homestead in this state. If the individual's primary residence is in this state, the credit includes any residential or agricultural property owned by that individual in this state. The maximum credit is \$1,000 for married persons filing jointly and \$500 for single individuals or married individuals filing separate returns. Any credit in excess of the taxpayer's liability may be carried forward for up to five years, or the taxpayer may request a certificate in the amount of the excess which may be used by the taxpayer against property or mobile home tax liability of the taxpayer during the ensuing taxable year, by delivering the certificate to the county treasurer of the county in which the taxable property or mobile home is subject to taxes. If, on November 15, 2008, the total amount of tax credits claimed exceeds \$47 million, the tax commissioner shall reduce the rate of credit by means of the prescribed formula.

An individual or corporation is entitled to an income tax credit for taxable years 2007 and 2008 in the amount of 10 percent of property taxes or mobile home taxes that became due during the income tax taxable year and are paid, which were levied against commercial property in this state. The amount of credit may not exceed \$1,000 for any taxpayer, may not exceed the taxpayer's income tax liability, and may not exceed \$1,000 for married persons filing jointly or \$500 for a single individual or married individual filing separate returns. Excess credit may be carried forward for up to five years. The amount of total credit for a passthrough entity must be passed through to the partners, shareholders, or members in proportion to their respective interests in the passthrough entity. If, on November 15, 2008, the total amount of credits claimed under this section exceeds \$7 million, the tax commissioner shall reduce the cap that applies to the credit by means of the prescribed formula.

Section 8 creates three new subsections to section 57-38-30.3. Those subsections provide that a taxpayer filing a return under that section is entitled to the credits provided under sections 5, 6, and 7 of SB 2032.

Section 9 provides that the mobile home tax statement must include three columns showing, for the taxable year to which the tax statement applies and the two immediately preceding taxable years, the property tax levy in dollars against the mobile home by the county, school district, and any city or township that levied taxes against the mobile home.

Section 10 appropriates \$3,604,000 for the expanded homestead tax credit for the 2007-2009 biennium, in addition to the \$4,500,000 contained in the office of state tax commissioner budget.

Section 11 appropriates \$1,100,000 to the tax commissioner for implementing the provisions of this Act for the 2007-2009 biennium.

Section 12 transfers \$115,000,000 from the permanent oil tax trust fund to the general fund.

Section 13 requires the legislative council to study in each interim through 2012 the feasibility and desirability of property tax reform and providing property tax relief, with the goal or reduction of each taxpayer's annual property tax bill to not more than 1.5 percent of the true and full value of the property. The study shall include examination of the proper measure of education funding from local taxation and state resources and the variability of funding resources among taxing districts, and examination of improved collection and reporting of property tax information to identify residency of property owners with minimized administrative difficulty.

Section 14 provides effective dates for various sections of this Act.

SB 2088

Effective date: August 1, 2007

Amends subsection 5 of section 57-02-08.1. Provides that a certificate from a licensed physician or a written determination of disability from the social security administration is acceptable proof of permanent and total disability for purposes of homestead credit and renter refund.

SB 2172

Effective date: for taxable years beginning after December 31, 2006

Amends subsection 20 of section 57-02-08.

Amends subdivision a. Provides that a paraplegic veteran may receive exemption of the fixtures, buildings, and improvements owned and occupied as a homestead up to a true and full value of \$120,000.

Amends subdivision b. Repeals the income test for a disabled veteran with 50 percent or greater service-connected disability. Provides that a disabled veteran with a 50 percent or greater service-connected disability is eligible for an exemption equal to the percentage of the disabled veteran's disability, applied against the first \$120,000 of true and full valuation of fixtures, buildings, and improvements owned and occupied as a homestead.

Makes no change to subdivision c. The maximum true and full value of fixtures, buildings, and improvements owned and occupied as a homestead by a permanently and totally disabled person who is permanently confined to a wheelchair that may be exempted remains at \$80,000, as in the definition of "homestead" in section 47-18-01.

Provides that after the initial filing of a claim for exemption under this subsection, the exemption is automatically renewed each following year, but the veteran or veteran's unremarried surviving spouse must refile if that person sells the property or no longer claims it as a primary place of residence, or if the veteran dies or receives a change in the percentage of the certified rated service-connected disability. Provides that this subsection does not apply within a county in which a resolution approved by the board of county commissioners is in effect disallowing the exemption under this subsection for the taxable year.

SB 2200

Effective date: August 1, 2007 (Section 47)

Section 47 repeals subsection 3 of section 57-15-14, the adjustment for the repealed mill levy deduction. The rest of SB 2200 does not affect property tax.

SB 2205

Effective date: Section 14 is effective through December 31, 2009

Section 14 creates a new subdivision to subsection 3 of section 57-15-01.1. Provides that the dollar amount levied by a county in the base year must be reduced by the amount of dollars levied by a county in the base year for administration of the child support enforcement program by the county social service board and increased by section 17 of this Act.

Section 17 refers to transfer of leave for any employee who is transferred to the state under this Act. Any compensation for leave that is not transferred is the responsibility of the counties served by the regional child support enforcement agency from which the employee was transferred.

The rest of SB 2205 does not affect property tax.

SB 2299 **Effective date: for taxable years beginning after December 31, 2006**

Amends section 57-02-27.1. Provides that the governing body of a city may establish valuations that recognize the supply of vacant lots available for sale.


HCR 3041 **Effective date: August 1, 2007**

A resolution that the Legislative Council study the trends and correlations of property tax revenue in relation to funding human service delivery in individual counties.


SCR 4013 **Effective date: August 1, 2007**

A resolution that the Legislative Council study the property tax exemption for public housing authorities.

SCR 4031 **Effective date: August 1, 2007**

A resolution that the Legislative Council study political subdivisions that receive property tax revenue and any changes that may increase efficiencies and reduce property taxes. 


Implementation of 2007 Legislation

Now that the 2007 Legislature has adjourned, personnel in the Property Tax Division will begin implementing the legislation. We will revise existing guidelines, forms and publications; develop new forms and guidelines as needed; and update information on the Tax Department web site as soon as possible. 

How to Ensure Accuracy of the 2007 Assessments

May is the appropriate month for assessment officials to review the 2007 assessments finalized by the local equalization boards to make sure they represent true and full value and are within acceptable parameters. Using appropriate statistics, they can make valid and appropriate recommendations to the county boards of equalization which meet in June.

To ensure accurate and equalized assessments of residential and commercial property, assessment officials should first review the second printout of the 2007 Sales Ratio Study, check it for accuracy and report any changes to Judy Brosz before May 11th. Using statistics from the third Sales Ratio printout, the assessment and supplementary abstracts, assessment officials should then complete the Sales Ratio Adjustment Worksheet (Worksheet) for each assessment district and for the county. Assessment officials use the calculations on the Worksheet to make appropriate recommendations to their county board of equalization.

The State Board of Equalization (Board) will allow a tolerance of plus or minus 5 percent for the 2007 assessments. This means that, over all, assessments must be within 95 to 105% of true and full value. If assessments for a class of property are out of tolerance, the Board will adjust assessments to within 3 percent of true and full value. 

Real Property Includes Possessory Interests


North Dakota Century Code (N.D.C.C.) § 57-02-04 defines real property for taxation purposes. It provides that real property includes land, structures and buildings and all rights and privileges belonging to use of land, buildings and structures. Unless a statute specifically exempts real property, all property is subject to taxation in North Dakota. N.D.C.C. § 57-02-03.

Property owned by governmental entities such as the United States, State of North Dakota, counties, cities, townships, school districts and other political subdivisions is exempt from taxation according to N.D.C.C. §§ 57-02-08(1), (2), (3). Railroad operating property is assessed by the State Board of Equalization according to N.D.C.C. ch. 57-05. Whenever individuals, businesses or organizations acquire the right to use government-owned property and railroad operating property for a private use, that right and privilege is subject to taxation as a possessory interest. Examples of property rights subject to taxation as possessory interests include but are not limited to the following:

- Buildings located on railroad right-of-way and used for private business
- Hangars and other buildings located on airport property and used for private interests
- Residences owned by school districts and park districts and used by employees for their residences
- Buildings located on city-owned golf courses and used by golf associations as clubhouses and pro shops

Assessment officials and governing boards are responsible for ensuring that all property subject to taxation in their jurisdictions is, in fact, listed and valued for taxation purposes.

Assessment officials should take inventory of all property that is subject to possessory interest assessment. Assessment officials need to report any property that has escaped taxation to the county auditor, who is required to assess the property for 2007 as omitted property according to N.D.C.C. §§ 57-14-01 through 57-14-07. County boards of equalization do not have statutory authority to add assessments of omitted property to the assessment list during its annual meeting in June.


Anyone having questions regarding possessory interest assessment may contact the Property Tax Division. 

"If the applicant pays a monthly amount for the Medicare prescription drug plan, the amount may be deducted as an allowable medical expense."

Consideration of Medicare Prescription Drug Plans for Homestead Credit

Applicants for the homeowner's property tax credit and renters refund programs may deduct certain medical expenses from their income.

Applicants may include the amount they pay for health insurance premiums as allowable medical expenses. Many senior citizens participate in Medicare prescription drug plans. Some applicants choose to have the premium deducted from their Medicare payment. Others pay a monthly fee to cover the cost of the premium.

When determining eligibility for the property tax credit or renter refund, if the applicant has the premium deducted from Social Security payments, the amount is not considered a medical expense. If the applicant pays a monthly amount for the Medicare prescription drug plan, the amount may be deducted as an allowable medical expense. 


Land Issues Regarding Farm Building Exemption

The Office of State Tax Commissioner has received questions regarding qualifying acreage for the farm building and farm residence exemptions according to N.D.C.C. § 57-02-08(15).

Subdivision a of N.D.C.C. § 57-02-08(15) provides for exemption of farm buildings, structures and improvements located on agricultural land and used as part of a farm plant. This includes buildings such as barns, granaries, Quonsets, storage buildings, work shops, etc. as long as they are used primarily for farming purposes. The statute provides that, in order to be exempt, these buildings must be located on agricultural land, meaning land used for growing crops or grazing farm animals. There is no requirement that farm buildings must be located on at least 10 acres of agricultural land in order to be exempt. These buildings could be located on one or two acres of agricultural land and be eligible for exemption as farm buildings, as long as they are used as part of a farm plant.

The ten-acre agricultural land test becomes a factor when determining whether a residence is located on a farm (emphasis added). Subdivision b of N.D.C.C. § 57-02-08(15) provides exemption of residences situated on a “farm” and occupied or used by a person who is a farmer. The terms “farm” and “farmer” are defined in that statute. The statute defines “farm” as follows:

A single tract or contiguous tracts of agricultural land containing a minimum of ten acres and for which the farmer, actually farming the land or engaged in the raising of livestock or other similar operations normally associated with farming and ranching, has received annual net income from farming activities which is fifty percent or more of annual net income, including net income of a spouse if married, during any of the three preceding calendar years.


This means that in order for a residence to qualify for exemption, it must be located on a farm (10 acres of agricultural land) and occupied or used by a farmer. The term “farm” indicates the 10 acres must be a single tract or contiguous tracts of agricultural land. The farmer must be in possession of adjoining tracts (touching at more than the corners). The Office of State Tax Commissioner takes the position that if two tracts are otherwise contiguous, the fact that a public road separates the tracts does not destroy contiguity. The office was asked whether two parcels of agricultural land separated by a railroad track and right-of-way are considered contiguous. The courts have determined that properties cannot be separated by other property which can be put to private use. Property actively used by a railroad company for operating its business of transporting railroad cars is a private use. Therefore, two parcels separated by tracks and right-of-way of an operating railroad are not contiguous. If the railroad abandons the line and sells the right-of way to the adjacent land owner, those parcels could be considered contiguous, provided the area is not put to another private use either by the railroad or another owner. 

“In order for a residence to be exempt as a farm residence, it must be located on a farm and occupied or used by a farmer.”

NCRAAO Conference

The 2007 Conference of the North Central Regional Association of Assessing Officers will be held at the Sheraton Inn, Sioux Falls, SD June 25-27.

The conference begins at 8:00 a.m. on June 25th with the NCRAAO Golf Classic at Willow Run Golf Course at Sioux Falls. The educational sessions begin on Tuesday, June 26th, and include topics pertaining to litigation, coping with disasters, recognizing dangerous situations, sexual harassment in the workplace, rehabilitation of historic properties, casino appraisals, subdivision development, development of a statewide digital cadastre system, role of EROS Data Center in the Katrina disaster, and establishment of a commercial winery. North Dakota assessment officials who provide evidence of attendance will receive continuing education credits for maintaining certification status.


Registration cost for the conference is \$200, if registering before May 14th or \$230 after that date. Cost for a guest is \$90. Persons interested in attending the conference may register on-line. Go to www.ncraao.org. 

Current Contact Information Requested

The Property Tax Division wants to update its contact information for the following offices:

County Commissioners
County Auditor
County Treasurer
County Recorder
County Director of Tax Equalization
Assessors of the 13 major cities


The Office of State Tax Commissioner asks each County Auditor to submit a current list of the above-listed officials, mailing addresses, e-mail addresses, phone numbers, and fax numbers to this office. Please e-mail your lists to Judy Brosz by June 1, 2007. Judy's e-mail address is jbrosz@nd.gov.

In the future, whenever a city or county changes officials, telephone or fax numbers, or addresses, please notify this office of the change. 

Education Calendar

The Office of State Tax Commissioner is please to offer a commercial appraisal course October 29 - November 2, 2007, in Bismarck. Robert Ehler, Vice-President of Appraisal Operations with Vanguard Appraisals will be the instructor. Robert is an experienced commercial appraiser and will share his expertise with students. Individuals needing a commercial appraisal course for certification purposes and those wanting new instruction on commercial property appraisal are encouraged to attend. Course information will be available later this summer.

The following assessment and appraisal courses will be available from the Office of State Tax Commissioner through 2009.

101	Tax Administration	May 14-18, 2007
203-A	Commercial Property Appraisal	Oct. 29-Nov. 2, 2007
202	Agricultural Land Valuation	May 12-16, 2008
102	Principles & Theory of Value	Nov. 10-14, 2008
303	Teaching Appraisal Techniques	May 11-15, 2009
201	Residential Property Appraisal	Nov. 9-13, 2009 

Electronic Newsletter

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